2026 State and Local Disaster Relief Guidance

(covers guidance issued in 2026 – last updated November 20, 2026)

Jurisdiction	Brief Guidance Overview – For Complete Guidance See Source Document
Federal 	A full list is available here: https://www.irs.gov/newsroom/tax-relief-in-disaster-situations
Alabama 	The Alabama Department of Revenue will consider, on a case-by-case basis, relief from late filing penalties for Alabama taxpayers who are unable to timely file tax returns as a result of damage or disruptions caused by Hurricane Isaias. (October 13, 2026)
Alaska 	
Arizona 	

Jurisdiction	Brief Guidance Overview – For Complete Guidance See Source Document
Arkansas 	
California 	
Colorado 	Following the recent flooding in southwestern Colorado, the Department of Revenue is helping affected businesses by offering tax extensions. The Department has extended the deadlines for certain state tax filings to December 31, including sales taxes that are due on November 20 and December 20. (November 2026) The Colorado Department of Revenue announces tax relief for those impacted by Colorado wildfires. (July 14, 2026)
Connecticut 	
Delaware 	

Jurisdiction	Brief Guidance Overview – For Complete Guidance See Source Document
District of Columbia 	
Florida 	
Georgia 	Georgia Governor Brian Kemp (R), the IRS, and the Department of Revenue announced that certain return and payment deadlines for taxpayers have been extended for Georgians impacted by the Georgia Highway 82 Wildfire and the Pineland Road Wildfire in Clinch, Echols, and Brantley Counties. (May 8, 2026)
Hawaii 	The Hawaii Department of Taxation will consider requests from taxpayers impacted by Hurricane Lowell to waive penalties and interest for failure to timely file general excise/use tax and transient accommodations tax returns, and failure to timely pay taxes, on a case-by-case basis. (September 16, 2026)
	The Hawaii Department of Taxation will consider requests from taxpayers adversely affected by Hurricane Lala to waive penalties and interest for failure to timely file State returns and failure to timely pay taxes, on a case-by-case basis. Eligible taxpayers will have until October 20, 2026, to file State tax returns and make tax payments without penalties and interest. (August 20, 2026)
	The Hawaii Department of Taxation announced income tax relief for taxpayers affected by the March 2026 Kona Low weather event. (April 8, 2026)

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Idaho 	The Idaho State Tax Commission is extending the deadlines to file and pay taxes for individuals and businesses impacted by Washington wildfires. Affected taxpayers will have until February 1, 2027, to file returns and make tax payments for deadlines that fall from July 31, 2026, through January 31, 2027. (October 13, 2026)
Illinois 	Illinois Governor JB Pritzker (D) and the Department of Revenue have announced disaster tax relief for individuals and businesses in 15 counties affected by widespread damage from torrential downpours, flash flooding, straight-line winds and several tornadoes. (August 20, 2026)
	Illinois Governor JB Pritzker and the Department of Revenue will provide disaster tax relief for individuals and businesses in 11 counties affected by severe storms, tornadoes, heavy rainfall, straight-line winds, and flooding between March 10, 2026, and June 21, 2026. (July 9, 2026)
Indiana 	The Indiana Department of Local Government Finance has issued guidance on property tax relief that may be available for property damaged or destroyed by flooding, severe weather, tornadic activity, and a derecho that began August 11 and continued through August 12. (September 11, 2026)
	The Indiana Department of Revenue has released information on tax filing extensions for disaster tax relief to any area designated by the Federal Emergency Management Agency. (September 2026)
	Individuals and businesses in Indiana affected by severe storms that started on August 11, 2026, will have until February 1, 2027, to file various federal and business tax returns and make payments. (September 11, 2026)
Iowa 	

Jurisdiction	Brief Guidance Overview – For Complete Guidance See Source Document
Kansas 	
Kentucky 	
Louisiana 	The Louisiana Department of Revenue is granting filing and payment extensions to taxpayers whose homes, principal places of business, critical tax records, or paid tax preparers are located in the federally declared disaster areas following Severe Winter Storm Fern. (February 18, 2026)
Maine 	
Maryland 	

Jurisdiction	Brief Guidance Overview – For Complete Guidance See Source Document
Massachusetts	
Michigan	In response to the state of emergency for Antrim, Cheboygan, and Emmet counties after an intense rainstorm caused widespread flooding, the Michigan Department of Treasury is offering special tax relief for affected individuals and businesses in those counties. (July 15, 2026)
	The Michigan Department of Treasury is offering relief for individuals and businesses in counties and cities impacted by prolonged rainfall, rapid snowmelt, straight-line winds, and tornadoes. (updated April 30, 2026)
	The Michigan Department of Treasury is offering relief for individuals and businesses in counties and cities impacted by prolonged rainfall, rapid snowmelt, straight-line winds, and tornadoes. (updated April 21, 2026)
	The Michigan State Treasurer announced that individuals and businesses impacted by rising water levels at the Cheboygan Lock and Dam Complex on the Cheboygan River in Cheboygan County are now eligible for state tax extension relief. (April 10, 2026)
	Michigan Governor Gretchen Whitmer adds Osceola County to the list of seven counties already under a state of emergency declared March 17 to assist in response and recovery efforts following extreme winter weather. (March 24, 2026)
	Michigan State Treasurer Rachael Eubanks states that individuals and businesses impacted by the extreme winter weather from March 15-16 are now eligible for state tax extension relief. (March 19, 2026)

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	The Michigan Department of Treasury has issued a press release and an updated notice on relief for individuals and businesses in counties impacted by severe storms and tornadoes. (updated March 13, 2026)
	The Michigan Department of Treasury has issued a press release and notice on relief for individuals and businesses in counties impacted by severe storms and tornadoes. (March 10, 2026)
Minnesota 	
Mississippi 	Mississippi will follow federal extensions granted to victims of Tropical Storm Arthur that took place on June 18, 2026. (August 18, 2026)
	Mississippi will follow federal extensions granted to victims of severe storms, straight-line winds, tornadoes, and flooding that took place on May 6, 2026. (August 3, 2026)
Missouri 	
Montana 	

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Nebraska 	Nebraska Governor Jim Pillen (R) has approved postponement of tax filings and payments for individuals and businesses in parts of Nebraska that were impacted by wildfires and storms beginning on March 12, 2026. The issuance of tax relief by the IRS applies to five separate state disaster declarations. As a result, affected individuals and businesses now have until February 1, 2027, to file returns and pay any taxes that were originally due during that time. (August 27, 2026)
	The Nebraska Department of Revenue advised that, for real property that has suffered significant damage on or after January 1 and before July 1 of the current assessment year, the property owner may file a Report of Damaged Real Property effectively requesting the county board of equalization to reassess the property as of the date of the damage. (March 16, 2026)
Nevada 	
New Hampshire 	
New Jersey 	
New Mexico	The New Mexico Taxation and Revenue Department has granted additional filing and payment extensions for businesses harmed by flooding. (October 27, 2026)

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	The New Mexico Taxation and Revenue Department is granting extensions to individuals and businesses harmed by flooding in September. (October 8, 2026)
New York 	
North Carolina 	The North Carolina Department of Revenue has released information on additional interest relief for victims of Hurricane Helene. (July 22, 2026)
North Dakota 	
Ohio 	

Jurisdiction	Brief Guidance Overview – For Complete Guidance See Source Document
Oklahoma 	
Oregon 	The Oregon Department of Revenue is extending the income tax filing due date for Department of Homeland Security personnel affected by the ongoing federal government shutdown – including Transportation Security Administration agents providing security services at Oregon airports. (April 8, 2026)
Pennsylvania 	
Rhode Island 	
South Carolina 	

Jurisdiction	Brief Guidance Overview – For Complete Guidance See Source Document
South Dakota 	
Tennessee 	The Tennessee Department of Revenue has advised that, consistent with the decision by the IRS to extend federal due dates to May 22 for businesses located in a designated disaster area resulting from Winter Storm Fern, it will extend the franchise and excise tax filing and payment due dates to May 22. (April 2026)
Texas 	Texas Governor Greg Abbott (R) announced that the IRS has granted his request for federal disaster tax relief for individuals and businesses in 62 Texas counties impacted by July's severe storms and flooding. (October 28, 2026)
	Texas Governor Greg Abbott (R) declared a disaster for Texas counties impacted by severe storms, including heavy rainfall and flash flooding. Taxpayers affected by the disaster may be eligible for an extension of time to file and pay taxes due. (July 17, 2026)
	Taxpayers affected by the recent severe storms in North Texas may be eligible for an extension of time to file and pay taxes due. (updated May 7, 2026)
	Taxpayers affected by the recent severe storms in North Texas may be eligible for an extension of time to file and pay taxes due. (May 1, 2026)
Utah 	

Jurisdiction	Brief Guidance Overview – For Complete Guidance See Source Document
Vermont 	
Virginia 	
Washington 	The Washington State Department of Revenue is offering help to businesses and property owners across the state who have been impacted by recent wildfires. (August 4, 2026)
	The Washington Department of Revenue is offering assistance to businesses and property owners in certain counties impacted by recent severe storm damage. (April 29, 2026)
West Virginia 	
Wisconsin 	

Jurisdiction	Brief Guidance Overview – For Complete Guidance See Source Document
Wyoming 	